

Indiana Statutes, 1933, jurisdiction of the State was ceded to the United States over such lands "as have been or shall hereafter be selected and acquired by the United States for the purpose of erecting post offices, custom houses, or other structures exclusively owned by the General Government and used for its purposes; provided that an accurate description and plat of such lands so acquired, verified by the oath of some officer of the General Government, having knowledge of the facts, shall be filed with the Governor of the State." The right was reserved to serve civil and criminal process of the State courts.

Section 2 of the foregoing act provides that "The lands aforesaid, when so acquired shall forever be exempt from all taxes and assessments so long as the same shall remain the property of the United States." This section was amended by the act of March 11, 1941, by adding the following: "Provided, however, that this exemption shall not extend to or include taxes levied by the state of Indiana upon the gross receipts or income of any person, firm, partnership, association, or corporation which is received on account of the performance of contracts or other activities upon such lands or within the boundaries thereof." Under the decision in *Metsker v. Witsell*, 181 Ind. 126, 103 N. E. 1078, the validity of this amendment is doubtful.

INDIANA CASE: *State v. Board of Commissioners*, 153 Ind. 302, 54 N. E. 809.

IOWA

An act of the General Assembly of Iowa approved March 27, 1902, consented to the acquisition by the United States by purchase, condemnation or otherwise of any land required for sites for custom houses, court houses, post offices, arsenals or other public buildings whatever or for any other purposes of the Government. Exclusive jurisdiction was expressly ceded to the United States over lands so acquired, reserving the right to serve civil and criminal process of the State courts. The substance of this act was embodied in Iowa Code, 1902, and subsequent codes of the State. Section 4 of Iowa Code, 1939, provides "that the United States may acquire by condemnation or otherwise for any of its uses or purposes any real estate in this state and may exercise exclusive jurisdiction over its holdings." However, an act of the General Assembly of Iowa approved February 25, 1943 (Iowa Laws, 1943, Chap. 41), amended this section of the code to permit the United States to exercise concurrent jurisdiction only.

IOWA CASE: *Harris v. Harris*, 205 Iowa 108, 215 N. W. 661.

KANSAS

By act of its Legislature, approved February 23, 1872 (Laws of Kansas, p. 285), the State consented to the purchase or condemnation by the United States of any land required for custom houses, arsenals, national cemeteries or for other purposes of the Government. The United States was authorized to enter upon and occupy any land so acquired and was granted the right of "exclusive legislation and concurrent jurisdiction together with the State of Kansas," over such land and structures thereon.

The foregoing act was repealed by the Act of March 16, 1927 (Laws of Kansas, 1927, page 260), which is codified in Sections 27-101, 27-102 and 27-102a, General Statutes of Kansas, 1935, and which consents to the acquisition by the United States by purchase, condemnation or otherwise of any land in the State which has been or may hereafter be acquired for custom houses, court houses, post offices, national cemeteries, arsenals or other public buildings or for other purposes of the Government of the United States. Exclusive jurisdiction over land so acquired is expressly ceded to the United States, reserving the right to serve civil and criminal process of the State courts. The act further expressly reserves the right to tax the property and franchises of any railroad, bridge or other corporations within the boundaries of such lands.

KANSAS CASES: *Ex parte Hebard*, 11 Fed. Cas. 1010, No. 6312; *Fort Leavenworth Railway Company v. Lowe*, 114 U. S. 525; *United States v. Stahl*, 27 Fed. Cas. 1288, No. 16373; *Hoffman v. Leavenworth Light, Heat and Power Co.*, 91 Kans. 450, 138 P. 632; *Craig v. Craig*, 143 Kans. 624, 56 P. (2) 464; *Herken v. Glynn*, 151 Kans. 855, 101 P. (2) 946; *Benson v. United States*, 146 U. S. 325, 13 S. Ct. 60; *Clay v. State*, 4 Kans. 49; *Pendleton v. Pendleton*, 109 Kans. 600, 201 P. 62; *Chicago & Pacific Rail-*